

Federal Deposit Insurance Corporation

§ 304.5

forms will be furnished to insured depository institutions by the Corporation twice each calendar year and the completed statement must be returned to the Corporation by each institution.

[62 FR 4896, Feb. 3, 1997]

§304.4 Reports of condition and income.

(a) *Description.* Forms FFIEC 031, 032, 033, and 034, Consolidated Reports of Condition and Income, are quarterly reports for insured state nonmember banks (except District banks) of different asset sizes or with foreign offices, as appropriate, that are required to be prepared as of the close of business on the following report dates: March 31, June 30, September 30, and December 31. These reports are also known as the "Call Report." The Call Report includes a balance sheet, an income statement, and a statement of changes in equity capital of the reporting bank. Supporting schedules request additional detail with respect to charge-offs and recoveries, income from international operations, specific asset and liability accounts, off-balance sheet items, past due and non-accrual assets, information for assessment purposes, and regulatory capital. All assets and liabilities, including contingent assets and liabilities, must be reported in, or otherwise taken into account in the preparation of, the Call Report. Reporting banks must also submit annually such information on small business and small farm lending as the FDIC may need to assess the availability of credit to these sectors of the economy. Call Reports must be prepared in accordance with the appropriate instructions contained in the Federal Financial Institutions Examination Council booklet entitled "Instructions—Consolidated Reports of Condition and Income". The report forms, the instructions for completing the reports, and the accompanying materials will be furnished to all insured state nonmember banks (except District banks) by, or may be obtained upon request from, the Call Reports Analysis Unit, Division of Supervision, FDIC, Washington, D.C. 20429.

(b) *Submission of reports.* All insured state nonmember banks (except District banks) shall file their completed

reports by the method and with the appropriate collection agent for the FDIC as designated in the materials accompanying the report forms each quarter. Completed reports must be received no more than 30 calendar days after the report date, subject to the timely filing provisions set forth in the "Instructions—Consolidated Reports of Condition and Income" and in the materials accompanying the report forms each quarter. Any bank which has or has had more than one foreign office, other than a shell branch or an International Banking Facility, may take an additional 15 calendar days to submit its Call Reports. A bank using any of these additional 15 calendar days to complete its reports is required to submit its reports electronically.

[62 FR 4896, Feb. 3, 1997]

§304.5 Other forms.

The forms described in this section have been prepared for the use of banks.

(a) *Form 8020/05: Summary of Deposits.* Form 8020/05 is a report on the amount of deposits for each authorized office of an insured bank with branches; unit banks do not report. Reports as of June 30 of each year must be submitted no later than the immediately succeeding July 31. The report is filed with the appropriate collection agent for the FDIC as designated in the materials accompanying the survey forms each year. The report forms and the instructions for completing the reports will be furnished to all such banks by, or may be obtained upon request from the Trust and Survey Group, Division of Supervision, FDIC, 550 17th Street, NW, Washington, D.C. 20429.

(b) *Form 6120/06: Notification of Performance of Bank Services.* Form 6120/06 may be used to satisfy the notice requirement for bank service arrangements that is contained in section 7 of the Bank Service Corporation Act (12 U.S.C. 1867), as amended. In lieu of the form, a bank may satisfy the requirement by submitting a letter stating: The name of the servicer; the address at which the service is performed; the service being performed; and the date the service commenced. Either the form or the letter containing the notice information must be submitted to

the regional director—Division of Supervision of the region in which the bank's main office is located within 30 days of the making of the bank service contract or the performance of the bank service, whichever occurs first.

(c) *Form FFIEC 001: Annual Report of Trust Assets.* This report must be filed by all insured state nonmember commercial and savings banks operating trust departments or banks granted consent by the Corporation to exercise trust powers, and their trust subsidiaries. The report must be filed no later than February 15th of each year. When circumstances necessitate, additional information may be required about certain operations of the trust department. The report must be prepared and submitted in accordance with the appropriate instructions. The report is filed with the appropriate collection agent for the FDIC as designated in the report form and instructions. The report forms and instructions for completing the report will be furnished automatically to all such banks by, or may be obtained upon request from the Trust and Survey Group, Division of Supervision, FDIC, 550 17th Street, NW, Washington, D.C. 20429.

(d) *Form FFIEC 002: Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks.* Form FFIEC 002 is a report in the form of a statement of the assets and liabilities of U.S. branches and agencies of foreign banks together with supporting schedules that request additional detail with respect to selected assets and liabilities, off-balance sheet items, and, in the case of insured branches, information for assessment purposes. All assets and liabilities, including contingent assets and liabilities, must be reported in, or otherwise taken into account in the preparation of, this report. Insured branches must also submit annually such information on small business and small farm lending as the FDIC may need to assess the availability of credit to these sectors of the economy. The report must be prepared in accordance with the instructions contained in the instruction booklet for the report, copies of which are furnished to all U.S. branches and agencies of foreign banks by the Federal Reserve System. The

Board of Governors of the Federal Reserve System collects and processes the report on behalf of FDIC-supervised branches. The report is submitted quarterly to the appropriate Federal Reserve district bank.

(e) *Form FFIEC 004: Report on Indebtedness of Executive Officers and Principal Shareholders and their Related Interests to Correspondent Banks.* Form FFIEC 004 is a recommended form that may be used by the executive officers and principal shareholders of an insured state nonmember bank to report to the board of directors of their bank on their indebtedness (and that of their related interests) to correspondent banks, as required by part 349 of this chapter. The reports or any form containing identical information must be submitted to the bank's board of directors by January 31 of each year and cover indebtedness to correspondent banks during the preceding calendar year. Form FFIEC 004 is mailed annually by the FDIC to each insured state nonmember bank.

[62 FR 4897, Feb. 3, 1997]

§ 304.6 [Reserved]

§ 304.7 Display of control numbers.

The following sections of this part of FDIC's regulations containing collection of information requirements are listed with the control numbers assigned by the Office of Management and Budget:

Section of 12 CFR Part 304	Currently Assigned OMB Control No.
304.3	3064–0057
304.4(a)	3064–0052
304.4(b)	3064–0054
304.5(a)	3064–0061
304.5(b)	3064–0029
304.5(c)	3064–0024
304.5(d)	7100–0032
304.5(e)	3064–0023

APPENDIX A TO PART 304— LIST OF FORMS

NOTE: See footnotes at end of table.